



Punjab Government Gazette

EXTRAORDINARY

Published by Authority

CHANDIGARH, TUESDAY, NOVEMBER 7, 2017
(KARTIKA 16, 1939 SAKA)

LEGISLATIVE SUPPLEMENT

	Contents	<i>Pages</i>
Part - I	Acts	
	<i>Nil</i>	
Part - II	Ordinances	
	<i>Nil</i>	
Part - III	Delegated Legislation	
1.	Notification No. S.O.68/P.A.5/2017/ S.9/ 2017, dated the 1st November, 2017, containing amendment in the Government of Punjab, Department of Excise and Taxation, Notification No. S.O.16/P.A.5/ 2017/S.9/ 2017, dated 30th June, 2017.	.. 1247-1252
2.	Notification No. S.O.69 /P.A.5/2017/ S.11/ 2017, dated the 1st November, 2017, containing amendment in the Government of Punjab, Department of Excise and Taxation, Notification No. S.O.18/P.A.5/ 2017/S.11/ 2017, dated 30th June, 2017.	.. 1253-1254
3.	Notification No. S.O.70/P.A.5/2017/ S.9/ 2017, dated the 1st November, 2017, containing amendment in the Government of Punjab, Department of Excise and	

-
- | | |
|--|--------------|
| Taxation, Notification No. S.O.28/P.A.5/2017/S.9/2017, dated 30th June, 2017. | .. 1255 |
| 4. Notification No. S.O. 71/P.A.5/2017/ S.11/2017, dated the 1st November, 2017, containing amendment in the Government of Punjab, Department of Excise and Taxation, Notification No. S.O.32/P.A.5/2017/S.11/2017, dated 30th June, 2017. | .. 1257 |
| 5. Notification No. S.O.72/P.A.5/2017/ S.9/2017, dated the 1st November, 2017, notifying the State tax on intra-State supplies of Goods. | .. 1259-1260 |
| 6. Notification No. S.O.73/P.A.5/2017/ Ss.9, 11, 15 and 16/2017, dated the 1st November, 2017, containing amendment in the Government of Punjab, Department of Excise and Taxation, Notification No. S.O.17/P.A.5/2017/Ss. 9, 11, 15 and 16/2017, dated 30th June, 2017. | .. 1261-1266 |
| 7. Notification No. S.O.74 /P.A.5/2017/ S.11/2017, dated the 1st November, 2017, containing amendment in the Government of Punjab, Department of Excise and Taxation, Notification No. S.O.37/P.A.5/2017/S.11/2017, dated 30th June, 2017. | .. 1267-1269 |
| 8. Notification No. S.O.75/P.A.5/2017/ S.9/2017, dated the 1st November, 2017, containing amendment in the Government of Punjab, Department of Excise and Taxation, Notification No. S.O.35/P.A.5/2017/S.9/2017, dated 30th June, 2017. | .. 1271 |
| 9. Notification No. G.S.R. 54 /P.A.5/2017/ S.164/Amd.(5)/2017, dated the 1st November, 2017, containing amendment in the Punjab Goods and Services Tax Rules, 2017. | .. 1273-1275 |
| 10. Notification No. S.O. 76/P.A.5/2017/ S.6/2017, dated the 1st November, 2017, specifying that the officers appointed under | |

the CGST shall act as proper officers for the purpose of sanction of refund.	.. 1277
11. Notification No. S.O. 77/P.A.5/2017/Ss. 39 and 168/2017, dated the 1st November, 2017, extending the time limit for furnishing the return by a composition supplier, in FORM GSTR-4.	.. 1279
12. Notification No. S.O.78 /P.A.5/2017/Ss. 39 and 168/2017, dated the 1st November, 2017, extending the time limit for furnishing the return in FORM GSTR-5A.	.. 1281
13. Notification No. S.O.79 /P.A.5/2017/S. 168/2017, dated the 1st November, 2017, extending the time limit for making a declaration in FORM GST ITC-01.	.. 1283
14. Notification No. S.O. 80 /P.A.5/2017/ S.23/2017, dated the 1st November, 2017, containing amendment in the Government of Punjab, Department of Excise and Taxation, Notification No. S.O.57/P.A.5/2017/S.23/2017, dated 3rd October, 2017.	.. 1285
15. Notification No. S.O. 81/P.A.5/2017/Ss. 39 and 168/2017, dated the 1st November, 2017, extending the time limit for furnishing the return by an Input Service Distributor in FORM GSTR-6.	.. 1287
16. Notification No. S.O. 82/P.A.5/2017/S.54/2017, dated the 2nd November, 2017, specifying conditions and safeguards for furnishing a Letter of Undertaking in place of a Bond by a registered person.	.. 1289-1290
17. Notification No. S.O. 83 /P.A.5/2017/Ss. 10, 12, 14 and 148/2017, dated the 1st November, 2017, notifying the registered person.	.. 1291
18. Notification No. S.O. 84/P.A.5/2017/S.11/2017, dated 1st November, 2017, containing amendment in the Government of Punjab,	

	Department of Excise and Taxation, Notification No. S.O. 32/P.A.5/2017/ S.11/2017, dated the 30th June, 2017.	.. 1293
19.	Notification No. S.O. 85 /P.A.5/2017/Ss. 47 and 128/2017, dated the 6th November, 2017, waiving the late fee payable under section 47 of the Punjab Goods and Service Tax Act, 2017 for all registered persons who failed to furnish the return in FORM GSTR- 3B.	.. 1295
20.	Corrigendum dated 1st November, 2017, in the Government of Punjab, Department of Excise and Taxation, Notification No. S.O. 35/P.A.5/2017/S.9/2017, dated the 30th June, 2017.	.. 1297
Part - IV	Correction Slips, Republications and Replacements	

Nil

PART III

GOVERNMENT OF PUNJAB

**DEPARTMENT OF EXCISE AND TAXATION
(EXCISE AND TAXATION-II BRNACH)**

NOTIFICATION

The 1st November, 2017

No. S.O. 68/P.A.5/2017/S.9/2017.- In exercise of the powers conferred by sub-section (1) of section 9 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No.5 of 2017), and all other powers enabling him in this behalf, the Governor of Punjab, on the recommendations of the Council, is pleased to make the following amendments in the Government of Punjab, Department of Excise and Taxation, Notification No.S.O.16/P.A.5/2017/S.9/2017, dated the 30th June, 2017, published in the Punjab Government Gazette (Extraordinary), Part III, dated the 30th June, 2017, namely:-

AMENDMENT

In the said notification,-

(A) in Schedule I@2.5%,-

(i) against S. No. 29, for the entry under column (2), the entry "0802, 0813" shall be substituted;

(ii) after S. No. 30 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"30A 0804 Mangoes sliced, dried";

(iii) after S. No. 99 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"99A 1905 or Khakhra, plain chapatti or roti";
2106

(iv) after S. No. 101 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"101A 2106 90 Namkeens, bhujia, mixture, chabena and similar edible preparations in ready for consumption form, other than those put up in unit container and,-

(a) bearing a registered brand name; or

(b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or any enforceable

right in respect of such brand name has been voluntarily foregone, subject to the conditions as specified in the ANNEXURE]” ;

(v) against S. No. 164, for the entry under column (3), the entry, “kerosene oil PDS bunker oil” shall be substituted;

(vi) after S. No. 181 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

“181A 30 Medicaments (including those used in Ayurvedic, Unani, Siddha, Homeopathic or Bio-chemic systems), manufactured exclusively in accordance with the formulae described in the authoritative books specified in the First Schedule to the Drugs and Cosmetics Act, 1940 (23 of 1940) or Homeopathic Pharmacopoeia of India or the United States of America or the United Kingdom or the German Homeopathic Pharmacopoeia, as the case may be, and sold under the name as specified in such books or pharmacopoeia”;

(vii) after S. No. 187 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

“187A 3915 Waste, parings or scrap, of plastics”;

(viii) after S. No. 188 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

“188A 4004 00 00 Waste, parings or scrap of rubber (other than hard rubber)”;

(ix) after S. No. 191 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

“191A 4017 Waste or scrap of hard rubber”;

(x) after S. No. 198 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

“198A 4707 Recovered waste or scrap of paper or paperboard”;

(xi) S. No. 201A and entries relating thereto shall be omitted;

(xii) after S. No. 218 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

“218A 5605 0010 Real zari thread (gold) and silver thread, combined with textile thread”;

(xiii) against S. No. 219, in column (2), for the figure “5705”, the figures “5702, 5703, 5705” shall be substituted;

(xiv) after S. No. 228 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

“228A 7001 Cullet or other waste or scrap of glass”;

(xv) after S. No. 234 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

“234A 84 or 85 E-waste

Explanation: For the purpose of this entry, e-waste means electrical and electronic equipment listed in Schedule I of the E-Waste (Management) Rules, 2016, published in the Gazette of India vide G.S.R. 338 (E) dated the 23rd March, 2016, including the components, consumables, parts and spares which make these products operational”;

(xvi) after S. No. 263A and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

“264 Any chapter Biomass briquettes” ;

(B) in Schedule II @ 6%,-

(i) against S. No. 16, under column (3), for the words and brackets “Dates (soft or hard), figs, pineapples, avocados, guavas, mangoes and mangosteens, dried” the words and brackets, “Dates (soft or hard), figs, pineapples, avocados, guavas and mangosteens, dried” shall be substituted;

(ii) against S. No. 17, under column (3), for the words and figure “dried fruits of Chapter 8”, the words, figure and brackets, “dried fruits of Chapter 8 [other than dried tamarind and dried chestnut (singhada) whether or not shelled or peeled]” shall be substituted;

(iii) against S. No. 46, for the entry under column (3), the following entry shall be substituted namely: -

“Namkeens, bhujia, mixture, chabena and similar edible preparations in ready for consumption form, other than those put up in unit container and,-

(a) bearing a registered brand name; or

(b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or any enforceable right in respect of such brand name has been voluntarily foregone,

subject to the conditions as specified in the ANNEXURE]”;

(iv) S. No. 111 and the entries relating thereto, shall be omitted;

(v) after S. No. 132 and the entries relating thereto, the following serial numbers and entries shall be inserted, namely: -

“132A	5401	Sewing thread of manmade filaments, whether or not put up for retail sale
132B	5402, 5403, 5404, 5405, 5406	Synthetic or artificial filament yarns
132C	5508	Sewing thread of manmade staple fibres
132D	5509, 5510, 5511	Yarn of manmade staple fibres”;

(vi) against S. No. 137, under column (3), the words and figures “such as Real zari thread (gold) and silver thread, combined with textile thread),” shall be omitted;

(B) in Schedule III @ 9%,-

(i) against S. No. 16, under column (3), for the words “other than pizza bread” the words “other than pizza bread, khakhra, plain chapatti or roti” shall be substituted;

(ii) against S. No. 23, under column (3), for the words “preparations in ready for consumption form”, the words “preparations in ready for consumption form, khakhra” shall be substituted;

(iii) after S. No. 54 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

“54A 3213 Poster colour” ;

(iv) against S. No. 63, under column (3), for the words and brackets, “Modelling pastes, including those put up for children's amusement; preparations for use in dentistry, with a basis of plaster (of calcined gypsum or calcium sulphate)”, the words and brackets, “other preparations for use in dentistry, with a basis of plaster (of calcined gypsum or calcium sulphate)” shall be substituted;

(v) S. No. 102 and the entries relating thereto, shall be omitted;

(vi) against S. No. 114, under column (3), for the words and brackets “Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom”, the words and brackets “powders and granules obtained

from waste, parings and scrap of rubber (other than hard rubber)” shall be substituted;

(vii) S. No. 158 and entries related thereto shall be omitted;

(viii) against S. No. 159, for the entry under column (3), the entry “All goods other than synthetic filament yarns” shall be substituted;

(ix) against S. No. 160, for the entry under column (3), the entry “All goods other than artificial filament yarns” shall be substituted;

(x) S. No. 164 and entries related thereto shall be omitted;

(xi) S. No. 165 and entries related thereto shall be omitted;

(xii) after S. No. 177 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

“177A 6802 All goods other than:-

(i) all goods of marble and granite;

(ii) goods at S. No. 176A of Schedule II” ;

(xiii) S. No. 188 and entries relating thereto, shall be omitted;

(xiv) after S. No. 303 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

“303A 8305 Fittings for loose-leaf binders or files, letter clips, letter corners, paper clips, indexing tags and similar office articles, of base metal; staples in strips (for example, for offices, upholstery, packaging), of base metal” ;

(xv) after S. No. 308 and the entries relating thereto, the following serial numbers and entries shall be inserted, namely: -

“308A 84 Parts suitable for use solely or principally with fixed Speed Diesel Engines of power not exceeding 15HP

308B 84 or 85 Parts suitable for use solely or principally with power driven pumps primarily designed for handling water, namely, centrifugal pumps(horizontal and vertical), deep tube-well turbine pumps, submersible pumps, axial flow and mixed flow vertical pumps”;

(xvi) after S. No. 369 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

“369A 8483 Plain shaft bearings” ;

- (D) in Schedule-IV @ 14%, -
- (i) against S. No. 23, under column (3), for the words “pans or in similar forms or packings”, the words and brackets, “pans or in similar forms or packings [other than poster colour]” shall be substituted;
 - (ii) S. No. 34 and entries related thereto shall be omitted;
 - (iii) against S. No. 50, under column (3), for the words “including waste and scrap”, the words “excluding waste and scrap” shall be substituted;
 - (iv) against S. No. 70, for the entry under column (3), the following entry shall be substituted namely: -
“All goods of marble or granite”;
 - (v) S. No. 112 and the entries relating thereto, shall be omitted;
 - (vi) against S. No. 135, under column (3), the words “and plain shaft bearings” shall be omitted;
- (E) in ANNEXURE, after point (b), the following proviso shall be inserted
- “Provided that, if the person having an actionable claim or enforceable right on a brand name and the person undertaking packing of such goods in unit containers are two different persons, then the person having an actionable claim or enforceable right on a brand name shall file an affidavit to that effect with the jurisdictional **Commissioner of State tax** of the person undertaking packing of such goods that he is voluntarily foregoing his actionable claim or enforceable right on such brand name as defined in Explanation (ii)(a); and he has authorised the person [undertaking packing of such goods in unit containers bearing said brand name] to print on such unit containers in indelible ink, both in English and the local language, that in respect of such brand name he [the person owning the brand name] is voluntarily foregoing the actionable claim or enforceable right voluntarily on such brand name.”

M.P. SINGH,
Additional Chief Secretary-cum-Financial
Commissioner (Taxation)
to Government of Punjab,
Department of Excise and Taxation.

PART III

GOVERNMENT OF PUNJAB

**DEPARTMENT OF EXCISE AND TAXATION
(EXCISE AND TAXATION-II BRNACH)**

NOTIFICATION

The 1st November, 2017

No.S.O. 69/P.A.5/2017/S.11/2017.- In exercise of the powers conferred by sub-section (1) of section 11 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No.5 of 2017), and all other powers enabling him in this behalf, the Governor of Punjab, on the recommendations of the Council, is pleased to make the following amendment in the Government of Punjab, Department of Excise and Taxation, Notification No.S.O.18/P.A.5/2017/S.11/2017, dated the 30th June, 2017, published in the Punjab Government Gazette (Extraordinary), Part III, dated the 30th June, 2017, namely:-

AMENDMENT

In the said notification,-

(A) in the Schedule,-

(i) after S. No. 122 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

“122A 4907 Duty Credit Scrips”;

(ii) after S. No. 149 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

“150 - Supply of goods by a Government entity to Central Government, State Government, Union territory, local authority or any person specified by Central Government, State Government, Union territory or local authority, against consideration received from Central Government, State Government, Union territory or local authority in the form of grants”;

(B) in the Explanation, after clause (iv), the following clause shall be inserted, namely:-

“(v) The phrase “Government Entity” shall mean an authority or a board or any other body including a society, trust, corporation, which is:

(a) set up by an Act of Parliament or State Legislature; or

(b) established by any Government,

with ninty percent or more participation by way of equity or control, to carry out a

function entrusted by the Central Government, State government, Union territory or a local authority.”.

M.P. SINGH,
Additional Chief Secretary-cum-Financial
Commissioner (Taxation)
to Government of Punjab,
Department of Excise and Taxation.

PART III

GOVERNMENT OF PUNJAB

**DEPARTMENT OF EXCISE AND TAXATION
(EXCISE AND TAXATION-II BRNACH)**

NOTIFICATION

The 1st November, 2017

No. S.O.70/P.A.5/2017/S.9/2017.- In exercise of the powers conferred by sub-section (3) of section 9 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No.5 of 2017), and all other powers enabling him in this behalf, the Governor of Punjab, on the recommendations of the Council, is pleased to make the following amendment in the Government of Punjab, Department of Excise and Taxation, Notification No. S.O.28 /P.A.5/2017/S.9/2017, dated the 30th June, 2017, published in the Punjab Government Gazette (Extraordinary), Part III, dated the 30th June, 2017, namely:-

AMENDMENT

In the said notification in the Table,-

- (i) after S. No. 5 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

6.	Any Chapter	Used vehicles, seized and confiscated goods, old and used goods, waste and scrap	Central Government, State Government, Union territory or a local authority	Any registered person
----	-------------	---	---	--------------------------

M.P. SINGH,

Additional Chief Secretary-cum-Financial
Commissioner (Taxation)
to Government of Punjab,
Department of Excise and Taxation.

PART III

GOVERNMENT OF PUNJAB

**DEPARTMENT OF EXCISE AND TAXATION
(EXCISE AND TAXATION-II BRNACH)**

NOTIFICATION

The 1st November, 2017

No. S.O.71/P.A.5/2017/S.11/2017.-In exercise of the powers conferred by sub-section (1) of section 10 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No.5 of 2017) and all other powers enabling him in this behalf, the Governor of Punjab, on the recommendations of the Council, is pleased to make the following amendment in the Government of Punjab, Department of Excise and Taxation, Notification No.S.O.32/P.A.5/2017/S.11/2017, dated the 30thJune, 2017, published in the Punjab Government Gazette (Extraordinary), Part III, dated the 30thJune, 2017, namely:-

AMENDMENT

In the said notification,-

- (i) for the words “seventy-five lakh rupees”, the words “one crore” shall be substituted; and
- (ii) for the words “fifty lakh rupees”, the words “seventy-five lakh rupees” shall be substituted;

M.P. SINGH,

Additional Chief Secretary-cum-Financial
Commissioner (Taxation)
to Government of Punjab,
Department of Excise and Taxation.

PART III

GOVERNMENT OF PUNJAB

DEPARTMENT OF EXCISE AND TAXATION
(EXCISE AND TAXATION-II BRNACH)

NOTIFICATION

The 1st November, 2017

No. S.O.72 /P.A.5/2017/S.9/2017.- In exercise of the powers conferred by sub-section (1) of section 9 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No.5 of 2017), and all other powers enabling him in this behalf, the Governor of Punjab, on the recommendations of the Council, is pleased to notify the state tax on intra-State supplies of goods, the description of which is specified in column (3) of the Table below, falling under the tariff item, sub-heading, heading or Chapter as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), as the case may be, as specified in the corresponding entry in column (2), of the Table below, at the rate specified in corresponding entry in column (4) and subject to relevant conditions annexed to this notification, if any, specified in the corresponding entry in column (5) of the Table aforesaid:

TABLE

Sl. No.	Chapter, Heading, Sub- heading or Tariff item	Description of Goods	Rate	Condition No.
(1)	(2)	(3)	(4)	(5)
1.	87	Motor Vehicles	65% of tax applicable otherwise on such goods under Notification No.S.O.16/P.A.5/2017/S.9/2017 dated, 30th June, 2017 published in the Gazette of Punjab Government, Extraordinary, Part III, dated the 30th June, 2017.	1
2.	87	Motor Vehicles	65% of tax applicable otherwise on such goods under Notification No.S.O.16/P.A.5/2017/S.9/2017 dated, 30th June, 2017 published in the Gazette of Punjab Government, Extraordinary, Part III, dated the 30th June, 2017.	2

2. Provided that nothing contained in this notification shall apply on or after 1st July, 2020.

Explanation –For the purposes of this notification, -

- (i) “Tariff item”, “sub-heading” “heading” and “Chapter” shall mean respectively a tariff item, heading, sub-heading and Chapter as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975).
- (ii) The rules for the interpretation of the First Schedule to the said Customs Tariff Act, 1975, including the Section and Chapter Notes and the General Explanatory Notes of the First Schedule shall, so far as may be, apply to the interpretation of this notification.

ANNEXURE

Condition No.	Condition
1.	The Motor Vehicles was purchased by the lesser prior to 1st July, 2017 and supplied on lease before 1st July, 2017
2.	<ul style="list-style-type: none">i. The supplier of Motor Vehicle is a registered person.ii. Such supplier had purchased the Motor Vehicle prior to 1st July, 2017 and has not availed input tax credit of central excise duty, Value Added Tax or any other taxes paid on such vehicles

M.P. SINGH,
Additional Chief Secretary-cum-Financial
Commissioner (Taxation)
to Government of Punjab,
Department of Excise and Taxation.

PART III

GOVERNMENT OF PUNJAB

**DEPARTMENT OF EXCISE AND TAXATION
(EXCISE AND TAXATION-II BRNACH)**

NOTIFICATION

The 1st November, 2017

No. S.O.73/P.A.5/2017/Ss. 9, 11, 15 and 16/2017.-In exercise of the powers conferred by sub-section (1) of section 9, sub-section (1) of section 11, sub-section (5) of section 15 and sub-section (1) of section 16 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No. 5 of 2017), and all other powers enabling him in this behalf, the Governor of Punjab, on the recommendations of the Council, is pleased to make the following amendment in the Government of Punjab, Department of Excise and Taxation, Notification No. S.O.17/2017/P.A.5/Ss.9, 11, 15 and 16/2017, dated the 30th June, 2017, published in the Punjab Government Gazette (Extraordinary), Part III, dated the 30th June, 2017, namely:-

AMENDMENT

In the said notification in the Table, -

- (a) against serial number 3, -
 - (A) in item (iii), in column (3), for the words “Government, a local authority or a Governmental authority”, the words “Central Government, State Government, Union territory, a local authority, a Governmental Authority or a Government Entity” shall be substituted;
 - (B) in item (vi), in column (3), for the words “a local authority or a Governmental authority” the words “a local authority, a Governmental Authority or a Government Entity” shall be substituted;
 - (C) in items (iii) and (vi), in column (5), for the existing entry, the following entry shall be substituted, namely: -

“Provided that where the services are supplied to a Government Entity, they should have been procured by the said entity in relation to a work entrusted to it by the Central Government, State Government, Union territory or local authority, as the case may be”;
 - (D) for item (vii), in columns (3), (4) and (5) and the entries relating thereto, the following shall be substituted, namely: -

(3)	(4)	(5)
“(vii) Composite supply of works contract as defined in clause (119) of section 2 of the Central Goods and Services Tax Act, 2017, involving predominantly earth work (that is, constituting more than 75per cent. of the value of the works contract) provided to the Central Government, State Government, Union territory, local authority, a Governmental Authority or a Government Entity.	2.5	Provided that where the services are supplied to a Government Entity, they should have been procured by the said entity in relation to a work entrusted to it by the Central Government, State Government, Union territory or local authority, as the case may be
(viii) Composite supply of works contract as defined in clause (119) of section 2 of the Punjab Goods and Services Tax Act, 2017 and associated services, in respect of offshore works contract relating to oil and gas exploration and production (E&P) in the offshore area beyond 12 nautical miles from the nearest point of the appropriate base line.	6	-
(ix) Construction services other than (i), (ii), (iii), (iv), (v), (vi), (vii) and (viii) above.	9	-”;

(b) against serial number 8, for item (ii), in column (5), for the word “or”, the word “and” shall be substituted.

(c) against serial number 8, for item (vi), in columns (3), (4) and (5) and the entries relating thereto, the following shall be substituted, namely: -

(3)	(4)	(5)
“(vi) Transport of passengers by any motor vehicle designed to carry passengers where the cost of fuel is included in the consideration charged from the service recipient.	2.5	Provided that credit of input tax charged on goods and services used in supplying the service, other than the input tax credit of input service in the same line of business (i.e. service procured from another service provider of transporting passengers in a motor vehicle or renting of a motor vehicle), has not been taken.

PUNJAB GOVT. GAZ. (EXTRA), NOVEMBER 7, 2017 1263
(KRTK 16, 1939 SAKA)

		[Please refer to Explanation no. (iv)]
		Or
	6	-”;

(d) against serial number 9, for item (v), in columns (3), (4) and (5) and the entries relating thereto, the following shall be substituted, namely: -

(3)	(4)	(5)
“(v) Transportation of natural gas through pipeline	2.5	Provided that credit of input tax charged on goods and services used in supplying the service has not been taken [Please refer to Explanation no. (iv)]
		Or
	6	-
(vi) Goods transport services other than (i), (ii), (iii), (iv) and (v) above	9	-”;

(e) against serial number 10, for item (i), in columns (3), (4) and (5) and the entries relating thereto, the following shall be substituted, namely: -

(3)	(4)	(5)
“(i) Renting of any motor vehicle designed to carry passengers where the cost of fuel is included in the consideration charged from the service recipient.	2.5	Provided that credit of input tax charged on goods and services used in supplying the service, other than the input tax credit of input service in the same line of business (i.e. service procured from another service provider of transporting passengers in a motor vehicle or renting of a motor vehicle) has not been taken. [Please refer to Explanation no. (iv)]
		Or
	6	-”;

PUNJAB GOVT. GAZ. (EXTRA), NOVEMBER 7, 2017 1264
(KRTK 16, 1939 SAKA)

- (f) against serial number 15, for item (v), in columns (3), (4) and (5) and the entries relating thereto, the following shall be substituted, namely: -

(3)	(4)	(5)
“(v) Leasing of motor vehicles purchased and leased prior to 1st July 2017;	65 per cent. of the rate of central tax as applicable on supply of like goods involving transfer of title in goods.	-
	Note:- Nothing contained in this entry shall apply on or after 1st July, 2020.	
(vi) Financial and related services other than (i), (ii), (iii), (iv), and (v) above.	9	-”;

- (g) against serial number 17, for item (vi) in column (3) and the entries relating thereto in columns (3), (4) and (5), the following shall be substituted, namely: -

(3)	(4)	(5)
“(vi) Leasing of motor vehicles purchased and leased prior to 1st July 2017;	65 per cent of the rate of central tax as applicable on supply of like goods involving transfer of title in goods. Note:- Nothing contained in this entry shall apply on or after 1st July, 2020.	-
(vii) Leasing or rental services, with or without operator, other than (i), (ii), (iii), (iv), (v) and (vi) above.	Same rate of central tax as applicable on supply of like goods involving transfer of title in goods	-”;

- (h) against serial number 26, in column (3), -

- (i) in item (i), for sub-item (c), the following sub-item shall be substituted, namely: -
“(c) all products falling under Chapter 71 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975);”;
- (ii) in item (i), after sub-item (d), the following sub-item shall be inserted, namely: -
“(da) printing of all goods falling under Chapter 48 or 49, which attract PGST @ 2.5 per cent. or Nil;”
- (iii) in item (i), after sub-item (e), the following sub-items shall be inserted, namely: -
“(f) all food and food products falling under Chapters 1 to 22 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975);
(g) all products falling under Chapter 23 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), except dog and cat food put up for retail sale falling under tariff item 23091000 of the said Chapter;

(h) manufacture of clay bricks falling under tariff item 69010010 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975);”;

(iv) after item (i), in columns (3), (4) and (5) and the entries relating thereto, the following shall be inserted, namely: -

(3)	(4)	(5)
“(ia) Services by way of job work in relation to- (a) manufacture of umbrella; (b) printing of all goods falling under Chapter 48 or 49, which attract CGST @ 6 per cent.	6	-”;

(v) in item (ii), after sub-item (b), the following sub-item shall be inserted, namely: -

“(c) printing of all goods falling under Chapter 48 or 49, which attract PGST @ 2.5 per cent or Nil.”;

(vi) after item (ii), in columns (3), (4) and (5) in column (3) and the entries relating thereto, the following shall be inserted, namely: -

(3)	(4)	(5)
“(iia) Services by way of any treatment or process on goods belonging to another person, in relation to printing of all goods falling under Chapter 48 or 49, which attract PGST @ 6 per cent.	6	-”;

(vii) in item (iii), for the word, brackets and figures “and (ii)” the figures, brackets, letters and word “, (ia), (ii) and (iia)” shall be substituted;

(i) against serial number 27, for item (i), in columns (3), (4) and (5) and the entries relating thereto in, the following shall be substituted, namely: -

(3)	(4)	(5)
(i) Services by way of printing of all goods falling under Chapter 48 or 49 [including newspapers, books (including Braille books), journals and periodicals], which attract CGST @ 6 per cent or 2.5 per cent or Nil, where only content is supplied by the publisher and the physical inputs including paper used for printing belong to the printer.	6	-”;

(ii) in paragraph 2, for the words, brackets and figures “at item (i)”, the words, brackets, figures and letters “at item (i), item (iv) [sub-item (b), sub-item (c) and sub-item (d)], item (v) [sub-item (b), sub-item (c) and sub-item (d)], item (vi) [sub-item (c)]” shall be substituted;

(iii) in paragraph 4, after clause (viii), the following clause shall be inserted, namely: -

“(ix) “Governmental Authority” means an authority or a board or any other body,-

- (i) set up by an Act of Parliament or a State Legislature; or
- (ii) established by any Government,

with 90 per cent. or more participation by way of equity or control, to carry out any function entrusted to a Municipality under article 243 W of the Constitution or to a Panchayat under article 243 G of the Constitution.

(x) “Government Entity” means an authority or a board or any other body including a society, trust, corporation,

- (i) set up by an Act of Parliament or State Legislature; or
- (ii) established by any Government,

with 90 per cent. or more participation by way of equity or control, to carry out a function entrusted by the Central Government, State Government, Union Territory or a local authority.”.

M.P. SINGH,

Additional Chief Secretary-cum-Financial
Commissioner (Taxation)
to Government of Punjab,
Department of Excise and Taxation.

PART III

GOVERNMENT OF PUNJAB

**DEPARTMENT OF EXCISE AND TAXATION
(EXCISE AND TAXATION-II BRNACH)**

NOTIFICATION

The 1st November, 2017

No. S.O.74/P.A.5/2017/S.11/2017.- In exercise of the powers conferred by sub-section (1) of section 11 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No.5 of 2017), and all other powers enabling him in this behalf, the Governor of Punjab, on the recommendations of the Council, is pleased to make the following amendment in the Government of Punjab, Department of Excise and Taxation, Notification No. S.O.37/P.A.5/2017/S.11/2017, dated the 30th June, 2017, published in the Punjab Government Gazette (Extraordinary), Part III, dated the 28th June, 2017, namely:-

AMENDMENT

In the said notification,-

- (i) in the Table, -
- (a) against serial number 5, under column (3), for the words “governmental authority”, the words “Central Government, State Government, Union territory, local authority or Governmental Authority” shall be substituted;
- (b) after serial number 9A and the entries relating thereto, the following serial number and entries shall be inserted namely: -

“9B	Chapter 99	Supply of service by a Government Entity to	Nil	Nil”;
		Central Government, State Government,		
		Union territory, local authority or any person		
		specified by Central Government, State		
		Government, Union territory or local		
		authority against consideration received from		
		Central Government, State Government,		
		Union territory or local authority, in the		
		form of grants.		

- (c) after serial number 21 and the entries relating thereto, the following serial number and entries shall be inserted namely: -

“21A	Heading	Services provided by a goods transport	Nil	Nil”;
	9965 or	agency to an unregistered person, including		
	Heading	an unregistered casual taxable person, other		
	9967	than the following recipients, namely: -		

- (a) any factory registered under or governed by the Factories Act, 1948 (63 of 1948); or
- (b) any Society registered under the Societies Registration Act, 1860 (21 of 1860) or under any other law for the time being in force in any part of India; or
- (c) any Co-operative Society established by or under any law for the time being in force; or
- (d) any body corporate established, by or under any law for the time being in force; or
- (e) any partnership firm whether registered or not under any law including association of persons;
- (f) any casual taxable person registered under the Central Goods and Services Tax Act or the Integrated Goods and Services Tax Act or the State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act.

(d) after serial number 23 and the entries relating thereto, the following serial number and entries shall be inserted namely: -

“23A Heading 9954 Service by way of access to a road or a Nil Nil”;
bridge on payment of annuity.

(e) against serial number 41, for the entry in column (3), the following entry shall be substituted namely:-

“Upfront amount (called as premium, salami, cost, price, development charges or by any other name) payable in respect of service by way of granting of long term lease of thirty years, or more) of industrial plots or plots for development of infrastructure for financial business, provided by the State Government Industrial Development Corporations or Undertakings or by any other entity having 50 per cent. or more ownership of Central Government, State Government, Union territory to the industrial units or the developers in any industrial or financial business area.”;

(ii) in paragraph 2, for clause (zf), the following shall be substituted, namely: -

“(zf) “Governmental Authority” means an authority or a board or any other body, -

(i) set up by an Act of Parliament or a State Legislature; or

(ii) established by any Government,

with 90 per cent. or more participation by way of equity or control, to carry out any function entrusted to a Municipality under article 243 W of the Constitution or to a Panchayat under article 243 G of the Constitution.

(zfa) “Government Entity” means an authority or a board or any other body including a society, trust, corporation,

(i) set up by an Act of Parliament or State Legislature; or

(ii) established by any Government,

with 90 per cent. or more participation by way of equity or control, to carry out a function entrusted by the Central Government, State Government, Union Territory or a local authority.”.

M.P. SINGH,

Additional Chief Secretary-cum-Financial

Commissioner (Taxation)

to Government of Punjab,

Department of Excise and Taxation.

PART III

GOVERNMENT OF PUNJAB

**DEPARTMENT OF EXCISE AND TAXATION
(EXCISE AND TAXATION-II BRNACH)**

NOTIFICATION

The 1st November, 2017

No. S.O.75/P.A.5/2017/S.9/2017.-In exercise of the powers conferred by sub-section (3) of section 9 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No.5 of 2017), and all other powers enabling him in this behalf, the Governor of Punjab, on the recommendations of the Council, is pleased to make the following amendment in the Government of Punjab, Department of Excise and Taxation, Notification No. S.O. 35/P.A.5/2017/S.9/ 2017, dated the 30thJune, 2017, published in the Punjab Government Gazette (Extraordinary), Part III, dated the 30thJune, 2017, namely:-

AMENDMENT

In the said notification, in the Table, after serial number 9 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

“10	Supply of services by the members of Overseeing Committee to Reserve Bank of India	Members of Overseeing Committee constituted by the Reserve Bank of India	Reserve Bank of India.”.
-----	--	--	--------------------------

M.P. SINGH,

Additional Chief Secretary-cum-Financial
Commissioner (Taxation)
to Government of Punjab,
Department of Excise and Taxation.

PART III

GOVERNMENT OF PUNJAB

**DEPARTMENT OF EXCISE AND TAXATION
(EXCISE AND TAXATION-II BRNACH)**

NOTIFICATION

The 1st November, 2017

No. G.S.R.54/P.A.5/2017/S.164/Amd.(5)/2017.- In exercise of the powers conferred by section 164 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No.5 of 2017), and all other powers enabling him in this behalf, the Governor of Punjab, on the recommendations of the Council, is pleased to make the following rules further to amend the Punjab Goods and Services Tax Rules, 2017, namely:-

RULES

- (1) These rules may be called the Punjab Goods and Services Tax (Fifth Amendment) Rules, 2017.
- (2) They shall come into force on and with effect from the date of their publication in the Official Gazette.
2. In the Punjab Goods and Services Tax Rules, 2017 (herein after referred to as the said rules, –

In rule 3, for sub-rule (3A), the following sub-rule shall be substituted, namely:-

“(3A) Notwithstanding anything contained in sub-rules (1), (2) and (3), a person who has been granted registration on a provisional basis under rule 24 or who has been granted certificate of registration under sub-rule (1) of rule 10 may opt to pay tax under section 10 with effect from the first day of the month immediately succeeding the month in which he files an intimation in **FORM GST CMP-02**, on the common portal either directly or through a Facilitation Centre notified by the Commissioner, on or before the 31st day of March, 2018, and shall furnish the statement in **FORM GST ITC-03** in accordance with the provisions of sub-rule (4) of rule 44 within a period of ninety days from the day on which such person commences to pay tax under section 10:

Provided that the said persons shall not be allowed to furnish the declaration in **FORM GST TRAN-1** after the statement in **FORM GST ITC-03** has been furnished.”.

3. In the said rules, after rule 46, the following rule shall be inserted, namely:-
“46A. Invoice-cum-bill of supply.- Notwithstanding anything contained in rule 46 or rule 49 or rule 54, where a registered person is supplying taxable as well as exempted goods or services or both to an unregistered person, he may issue a single “invoice-cum-bill of supply” for all such supplies.”.

4. In the said rules, in rule 54, in sub-rule (2),
- (a) for the words “tax invoice” the words “consolidated tax invoice” shall be substituted;
 - (b) after the words “by whatever name called”, the words “for the supply of services made during a month at the end of the month” shall be inserted.
5. In the said rules, in rule 62, in sub-rule (1), the following proviso shall be inserted, namely:-
- “Provided that the registered person who opts to pay tax under section 10 with effect from the first day of a month which is not the first month of a quarter shall furnish the return in **FORM GSTR-4** for that period of the quarter for which he has paid tax under section 10 and shall furnish the returns as applicable to him for the period of the quarter prior to opting to pay tax under section 10.”
6. In the said rules, in **FORM GST CMP-02**, for the words, figures and brackets “See rule 3(2)”, the words, figures, brackets and letter “See rule 3(3) and 3(3A)” shall be substituted.
7. In the said rules, in **FORM GSTR-1**, for Table 6, the following shall be substituted, namely:-

“6. Zero rated supplies and Deemed Exports

GSTIN of recipient	Invoice details			Shipping bill/ Bill of export		Integrated Tax			Cess
	No.	Date	Value	No.	Date	Rate	Taxable value	Amt.	
1	2	3	4	5	6	7	8	9	10
6A. Exports									
6B. Supplies made to SEZ unit or SEZ Developer									
6C. Deemed exports									

8. In the said rules, in **FORM GSTR-1A**, for Table 4, the following shall be substituted, namely:-

“4. Zero rated supplies made to SEZ and deemed exports

PUNJAB GOVT. GAZ. (EXTRA), NOVEMBER 7, 2017 1275
(KRTK 16, 1939 SAKA)

GSTIN of recipient	Invoice details			Integrated Tax			Cess
	No.	Date	Value	Rate	Taxable value	Tax amount	
1	2	3	4	5	6	7	8
4A. Supplies made to SEZ unit or SEZ Developer							
4B. Deemed exports							
							”.

9. In the said rules, in **FORM GSTR-4**, after instruction no.9, the following shall be inserted, namely:-

“10. For the tax period July, 2017 to December, 2017, serial 4A of Table 4 shall not be furnished.”

M.P. SINGH,
Additional Chief Secretary-cum-Financial
Commissioner (Taxation)
to Government of Punjab,
Department of Excise and Taxation.

PART III

GOVERNMENT OF PUNJAB

DEPARTMENT OF EXCISE AND TAXATION
(EXCISE AND TAXATION-II BRNACH)

NOTIFICATION

The 1st November, 2017

No.S.O.76/P.A.5/2017/S.6/2017.- In exercise of the powers conferred by sub-section (1) of section 6 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No.5 of 2017) (hereafter in this notification referred to as “PGST Act”), and all other powers enabling him in this behalf, the Governor of Punjab, on the recommendations of the Council, is pleased to specify that the officers appointed under the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereafter in this notification referred to as the “CGST Act”) who are authorized to be the proper officers for the purposes of section 54 or section 55 of the CGST Act (hereafter in this notification referred to as “the said officers”) by the Commissioner in the Board, shall act as proper officers for the purpose of sanction of refund under section 54 or section 55 of the PGST Act read with the rules made thereunder, in respect of a registered person located in the territorial jurisdiction of the said officers who applies for the sanction of refund to the said officers.

M.P. SINGH,

Additional Chief Secretary-cum-Financial
Commissioner (Taxation)
to Government of Punjab,
Department of Excise and Taxation.

PART III

GOVERNMENT OF PUNJAB

DEPARTMENT OF EXCISE AND TAXATION
(EXCISE AND TAXATION-II BRNACH)

NOTIFICATION

The 1st November, 2017

No.S.O. 77/P.A.5/2017/Ss. 39 and 168/2017.- In exercise of the powers conferred by sub-section (6) of section 39 read with section 168 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No.5 of 2017) (hereinafter referred to as the said Act), the Commissioner hereby extends the time limit for furnishing the return by a composition supplier, in **FORM GSTR-4**, under sub-section (2) of section 39 of the said Act read with rule 62 of the Punjab Goods and Services Tax Rules, 2017 for the quarter July to September, 2017 till the 15th day of November, 2017.

M.P. SINGH,

Additional Chief Secretary-cum-Financial
Commissioner (Taxation)
to Government of Punjab,
Department of Excise and Taxation.

PART III

GOVERNMENT OF PUNJAB

DEPARTMENT OF EXCISE AND TAXATION
(EXCISE AND TAXATION-II BRNACH)

NOTIFICATION

The 1st November, 2017

No.S.O.78/P.A.5/2017/Ss.39 and 168/2017.- In exercise of the powers conferred by sub-section (6) of section 39 read with section 168 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No.5 of 2017) and section 20 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), the Commissioner, hereby extends the time limit for furnishing the return in **FORM GSTR-5A** for the month of July, 2017, August, 2017 and September, 2017 by a person supplying online information and database access or retrieval services from a place outside India to a non-taxable online recipient referred to in section 14 of the Integrated Goods and Services Tax Act, 2017 and rule 64 of the Punjab Goods and Services Tax Rules, 2017, till the 20th day of November, 2017.

2. This notification shall be deemed to have come into force on and with effect from the 15th day of September, 2017.

M.P. SINGH,

Additional Chief Secretary-cum-Financial
Commissioner (Taxation)
to Government of Punjab,
Department of Excise and Taxation.

PART III

GOVERNMENT OF PUNJAB

DEPARTMENT OF EXCISE AND TAXATION
(EXCISE AND TAXATION-II BRNACH)

NOTIFICATION

The 1st November, 2017

No. S.O. 79/P.A.5/2017/S.168/2017.- In pursuance of section 168 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No.5 of 2017) (hereafter referred to as the said Act) and clause (b) of sub-rule (1) of rule 40 of the State Goods and Services Tax Rules, 2017, the Commissioner, hereby extends the time limit for making a declaration, in **FORM GST ITC-01**, by the registered persons, who have become eligible during the months of July, 2017, August, 2017 and September, 2017, to the effect that they are eligible to avail the input tax credit under sub-section (1) of section 18 of the said Act, till the 31st day of October, 2017.

M.P. SINGH,

Additional Chief Secretary-cum-Financial
Commissioner (Taxation)
to Government of Punjab,
Department of Excise and Taxation.

PART III

GOVERNMENT OF PUNJAB

**DEPARTMENT OF EXCISE AND TAXATION
(EXCISE AND TAXATION-II BRNACH)**

NOTIFICATION

The 1st November, 2017

No.S.O.80/P.A.5/2017/S.23/2017.- In exercise of the powers conferred by sub-section (2) of section 23 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No.5 of 2017), and all other powers enabling him in this behalf, the Governor of Punjab, on the recommendations of the Council, is pleased to make the following amendment in the Government of Punjab, Department of Excise and Taxation, Notification No. S.O. 57/P.A.5/2017/S.23/2017 dated the 3rd October, 2017 published in the Punjab Government Gazette (Extraordinary), Part III, dated the 3rd October, 2017, namely:-

In the said notification, in the Table –

- (i) for serial number 9 and the entries relating thereto, the following shall be substituted, namely:-

“9	Textile (handloom products), Handmade shawls, stoles and scarves	Including 50, 58, 61, 62, 63”;
----	--	--------------------------------

- (ii) after serial number 28 and the entries relating thereto, the following shall be inserted, namely:-

“29	Chain stitch	Any chapter
30	Crewel, namda, gabba	Any chapter
31	Wicker willow products	Any chapter
32	Toran	Any chapter
33	Articles made of shola	Any chapter”.

M.P. SINGH,

Additional Chief Secretary-cum-Financial
Commissioner (Taxation)
to Government of Punjab,
Department of Excise and Taxation.

PART III

GOVERNMENT OF PUNJAB

DEPARTMENT OF EXCISE AND TAXATION
(EXCISE AND TAXATION-II BRNACH)

NOTIFICATION

The 1st November, 2017

No. S.O. 81 /P.A.5/2017/Ss. 39 and 168/2017.- In exercise of the powers conferred by sub-section (6) of section 39 read with section 168 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No.5 of 2017) (hereinafter referred to as the said Act) the Commissioner, hereby extends the time limit for furnishing the return by an Input Service Distributor in **FORM GSTR-6** under sub-section (4) of section 39 of the said Act read with rule 65 of the Punjab Goods and Services Tax Rules, 2017 for the months of July, 2017, August, 2017 and September, 2017 till the 15th day of November, 2017.

M.P. SINGH,

Additional Chief Secretary-cum-Financial
Commissioner (Taxation)
to Government of Punjab,
Department of Excise and Taxation.

PART III

GOVERNMENT OF PUNJAB

**DEPARTMENT OF EXCISE AND TAXATION
(EXCISE AND TAXATION-II BRNACH)**

NOTIFICATION

The 2nd November, 2017

No.S.O.82/P.A.5/2017/S.54/2017.- In exercise of the powers conferred by section 54 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No.5 of 2017), and section 20 of the Integrated Goods and Services Tax Act, 2017 (Central Act No.13 of 2017) read with sub-rule (5) of rule 96A of the Punjab Goods and Services Tax Rules, 2017, and in supersession of the Government of Punjab, Department of Excise and Taxation, Notification No. S.O. 55/P.G.S.T.R./2017/R.96A/2017, dated the 25th September, 2017, published in the Punjab Government Gazette (Extraordinary), Part III, dated the 29th September, 2017 except as respects things done or omitted to be done before such supersession and all other powers enabling him in this behalf, the Governor of Punjab, is pleased to specify conditions and safeguards for furnishing a Letter of Undertaking in place of a Bond by a registered person who intends to supply goods or services for export without payment of integrated tax -

- (i) all registered persons who intend to supply goods or services for export without payment of integrated tax shall be eligible to furnish a Letter of Undertaking in place of a bond except those who have been prosecuted for any offence under the Punjab Goods and Services Tax Act, 2017 or the Integrated Goods and Services Tax Act, 2017 or any of the existing laws in force in a case where the amount of tax evaded exceeds two hundred and fifty lakh rupees;
- (ii) the Letter of Undertaking shall be furnished on the letterhead of the registered person, in duplicate, for a financial year in the annexure to FORM GST RFD – 11 referred to in sub-rule (1) of rule 96A of the Punjab Goods and Services Tax Rules, 2017 and it shall be executed by the working partner, the Managing Director or the Company Secretary or the proprietor or by a person duly authorised by such working partner or Board of Directors of such company or proprietor;
- (iii) where the registered person fails to pay the tax due alongwith interest, as specified under sub-rule (1) of rule 96A of Punjab Goods and Services Tax Rules, 2017, within the period mentioned in clause (a) or clause (b) of the said sub-rule, the facility of export without payment of integrated tax will be deemed to have been withdrawn and if the amount mentioned in the said sub-rule is paid, the facility of export without payment of integrated tax shall be restored.

2. The provisions of this notification shall mutatis mutandis apply in respect of zero-rated supply of goods or services or both made by a registered person (including a Special Economic Zone developer or Special Economic Zone unit) to a Special Economic Zone developer or Special Economic Zone unit without payment of integrated tax.

M.P. SINGH,
Additional Chief Secretary-cum-Financial
Commissioner (Taxation)
to Government of Punjab,
Department of Excise and Taxation.

PART III

GOVERNMENT OF PUNJAB

**DEPARTMENT OF EXCISE AND TAXATION
(EXCISE AND TAXATION-II BRNACH)**

NOTIFICATION

The 1st November, 2017

No.S.O.83/P.A.5/2017/Ss.10, 12, 14 and 148/2017.- In exercise of the powers conferred by section 148 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No.5 of 2017) (hereafter in this notification referred to as the 'said Act'), and all other powers enabling him in this behalf, the Governor of Punjab, on the recommendations of the Council, is pleased to notify the registered person whose aggregate turnover in the preceding financial year did not exceed one crore and fifty lakh rupees or the registered person whose aggregate turnover in the year in which such person has obtained registration is likely to be less than one crore and fifty lakh rupees and who did not opt for the composition levy under section 10 of the said Act as the class of persons who shall pay the state tax on the outward supply of goods at the time of supply as specified in clause (a) of sub-section (2) of section 12 of the said Act including in the situations attracting the provisions of section 14 of the said Act, and shall accordingly furnish the details and returns as mentioned in Chapter IX of the said Act and the rules made thereunder and the period prescribed for the payment of tax by such class of registered persons shall be such as specified in the said Act.

M.P. SINGH,

Additional Chief Secretary-cum-Financial
Commissioner (Taxation)
to Government of Punjab,
Department of Excise and Taxation.

PART III

GOVERNMENT OF PUNJAB

**DEPARTMENT OF EXCISE AND TAXATION
(EXCISE AND TAXATION-II BRNACH)**

NOTIFICATION

The 1st November, 2017

No.S.O.84/P.A.5/2017/S.11/2017.- In exercise of the powers conferred by sub-section (1) of section 11 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No.5 of 2017), and all other powers enabling him in this behalf, the Governor of Punjab, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, is pleased to make the following amendment in the Government of Punjab, Department of Excise and Taxation, Notification S.O. No. 32/P.A.5/2017/S.11/2017, dated the 30th June, 2017, published in the Punjab Government Gazette (Extraordinary), Part III, dated the 30th June, 2017, namely:-

AMENDMENT

In the said notification, the existing proviso shall be omitted.

2. The exemption contained in the notification No. S.O. No. 32/P.A.5/2017/S.11/2017, dated the 30th June, 2017 as amended by this notification shall apply to all registered persons till the 31st day of March, 2018.

M.P. SINGH,

Additional Chief Secretary-cum-Financial
Commissioner (Taxation)
to Government of Punjab,
Department of Excise and Taxation.

PART III

GOVERNMENT OF PUNJAB

DEPARTMENT OF EXCISE AND TAXATION
(EXCISE AND TAXATION-II BRNACH)

NOTIFICATION

The 6th November, 2017

No.S.O.85/P.A.5/2017/Ss. 47 and 128/2017.- In exercise of the powers conferred by section 128 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No.5 of 2017), and all other powers enabling him in this behalf, the Governor of Punjab, on the recommendations of the Council, is pleased to waive the late fee payable under section 47 of the said Act, for all registered persons who failed to furnish the return in **FORM GSTR-3B** for the months of August and September, 2017 by the due date.

M.P. SINGH,

Additional Chief Secretary-cum-Financial
Commissioner (Taxation)
to Government of Punjab,
Department of Excise and Taxation.

GOVERNMENT OF PUNJAB

DEPARTMENT OF EXCISE AND TAXATION

(EXCISE AND TAXATION-II BRNACH)

CORRIGENDUM

The 1st November, 2017

In the Government of Punjab, Department of Excise and Taxation, Notification No. S.O.35/P.A.5/2017/S.9/2017, dated the 30th June, 2017, published in Punjab Government Gazette (Extraordinary), Part III, dated the 30th June, 2017, at page 470, in the Table, against serial number 2, in column (2),

For—

“Services supplied by an individual advocate including a senior advocate by way of representational services before any court, tribunal or authority, directly or indirectly, to any business entity located in the taxable territory, including where contract for provision of such service has been entered through another advocate or a firm of advocates, or by a firm of advocates, by way of legal services, to a business entity.”

READ

“Services provided by an individual advocate including a senior advocate or firm of advocates by way of legal services, directly or indirectly.

Explanation.- “legal service” means any service provided in relation to advice, consultancy or assistance in any branch of law, in any manner and includes representational services before any court, tribunal or authority”.

M.P. SINGH,

Additional Chief Secretary-cum-Financial

Commissioner (Taxation)

to Government of Punjab,

Department of Excise and Taxation.